

SCHEDULE IX

Section 110)

TAX ON ADVERTISEMENTS

<i>Sl. No.</i>	<i>Particulars</i>	<i>Maximum amount of tax per annum</i>
1	2	3
1.	Non-illuminated advertisements on land building, wall, roadings frame post, structures, etc.—	Rs.
	(a) For a space up to 1 sq. m.	10
	(b) For a space over 1 sq. m. and up to 2.5 sq.	16
	(c) For every additional 2.5 sq. m. or less	16
2.	Non-illuminated advertisements carried on vehicles drawn by bullocks horses or other animals, human beings, cycle or any other device carried on any vehicle—	
	(a) For a space up to 5 sq. m.	60
	(b) For every addition 5 sq. m. or less	60
3.	Illuminated advertisement boards carried on vehicles—	
	(a) For a space up to 5 sq. m.	75
	(b) For every additional 1 sq. m. or less	15
4.	Non-illuminated advertisement boards, carried by sandwich boardmen—	
	(a) For each board not exceeding 1 sq. m.	15
	(b) For each board exceeding 1 sq. m. and up to 2.5 sq. m.	30
	(c) For each additional 1 sq. m. in area or less	15
5.	Illuminated advertisement boards carried by switch boardmen—	
	(a) For each board not exceeding 1 sq. m.	30
	(b) For each board exceeding 1 sq. m. and up to 2.5 sq. m.	50
	(c) For each additional 1 sq. m. in area or less	30
6.	Illuminated advertisements on land, building, wall or boardings, frame, post structures, etc.—	
	(a) For a space up to 2 sq. m.
	(b) For a space over 2 sq. m. and up to 5 sq. m.	1350

1	2	3
		Rs.
	(c) For a space over 5 sq. m. and up to 2.5 sq. m. ..	35
	(d) For every additional 2.5 sq. m. or less ..	35
7.	Advertisements exhibited on screens in cinema houses and other public places by means of lantern slides or similar devices—	
	(a) For a space up to 5 sq. m.	55
	(b) For a space up to 5 sq. m.	50
	(b) For a space over 5 sq. m. and up to 2.5 sq. m. ..	55
	(d) For every additional 2.5 sq. m. or less ..	55
8.	Non-illuminated advertisements suspended across streets—	
	(a) For a space up to 1 sq. m.	10
	(b) For a space over 1 sq. m. and up to 2.5 sq. m. ..	16
	(c) For every additional 2.5 sq. m. or less ..	10
<i>N.B.</i> —The tax on item will be in addition to the space which will be chargeable according to the scale to be determined by the Commissioner.		
9.	Non-illuminated advertisements boardings standing blank but bearing the name of the advertiser or with that announcement "To be let" displayed thereon—	
	(a) For a space up to 1 sq. m.	5
	(b) For a space over 1 sq. m. and up to 2.5 sq. m. ..	8
	(c) For every additional 2.5 sq. m. or less ..	8
10.	Permission to auctioneers to put up not more than two boards of reasonable size advertising each auction sale, other than those in the premises where the auction is held, one on a prominent site in the locality and one on corporation lamp post.	100 (including the rent for exhibiting the board on a corporation lamp post).

SCHEDULE X

FINANCIAL RULES

(*see section 160*)

PART I

Authorised expenditure and investment of corporation fund and manner of payment from the fund

1. The purposes to which the corporation fund may be applied include all objects expressly declared obligatory or discretionary by this Act and in general everything necessary for or conducive to the safety health convenience or education of the citizens of or to the amonities of the city and everything incidental to the administration and the fund shall be applicable thereto within the city subject to these rules and such further rules or special orders as the Government may prescribe or issue: and shall be applicable there to outside the city if the expenditure is authorised by this Act or specially sanctioned by the Government.

2. The items of expenditure incidental to the administration include.

(a) the provision and maintenance of a principal corporation office and record room and of other offices with the cost of appurse-narees and fittings and insurance;

(b) salaries, allowances, liveries, pensionary and provident fund contributions, gratuities and pensions and the cost or line of vehicles for the commissioner and the corporation officers and servants, study leave allowances of professional officers and subordinates; sending corporation servants to any hospital or institute for treatment; the purchase of provisions and other necessities for sale to corporation subordinates.

Explanation.—‘Salary’ for the purpose of this rule shall include the privilege if any, granted by the corporation of receiving payments in kind in lieu of the whole or a portion of the salary by purchasing articles from the corportion at such prties as the corporation may fix from time to time.

(c) stationary, printing and all office and advertising expanse including the cost of reporting the discressiars of the exparties;